

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel Ruby  
DOCKET NO.: 02-21492.001-R-1  
PARCEL NO.: 23-29-308-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Daniel Ruby, the appellant, by attorney Dennis Beninato of Amari & Locallo, of Chicago, and the Cook County Board of Review (board).

The subject property consists of a 26-year-old, one-story single-family dwelling of masonry construction containing 3,305 square feet of living area and located in Palos Township, Cook County. The residence contains two and one-half bathrooms, a finished partial basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a quarter mile of the subject. These properties consist of one-story single-family dwellings of masonry construction and range in age from 13 to 43 years. The comparables have one, two or three bathrooms with half-baths and partial basements of which two are finished. Two homes are air-conditioned and all have fireplaces. The sites have two or three-car garages. The comparables contain between 3,077 and 4,174 square feet of living area and have improvement assessments ranging from \$19,071 to \$31,044 or from \$6.20 to \$7.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$30,546, or \$9.24 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 9,609  
IMPR. \$30,546  
TOTAL: \$40,155

Subject only to the State multiplier as applicable.

PTAB/TMcG.

subject. The comparables consist of one or one and part two-story single-family dwellings of masonry or frame and masonry construction and range in age from 21 to 31 years. The comparables contain one or two bathrooms with half baths, partial basements, air conditioning, fireplaces and all have two-car garages. The comparables range in size from 2,821 to 3,738 square feet of living area and have improvement assessments of between \$26,247 and \$34,580 or from \$9.25 to \$9.30 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

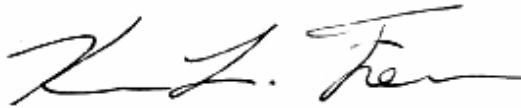
The PTAB finds both the board's and the appellant's comparables are similar to the subject but with considerable differences in living area and some differences in age. These properties have improvement assessments ranging from \$6.20 to \$9.30 per square foot of living area. The subject's per square foot improvement assessment of \$9.24 is within this range of properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.